

Local Aid Overview

LOCAL AID

Aid to cities and towns, or local aid, represents an important component of the Commonwealth's annual budget. In fiscal year 2010, local aid programs consume \$5.3 billion, and is 19%, of the total state budget. The Administration's approach to the local aid budget reflects Governor's Patrick's and Lieutenant Governor Murray's commitment to a strong partnership between the state and its cities and towns.

In the current fiscal downturn, protecting local aid has been a priority for the Patrick-Murray Administration. When revenues were revised sharply downward in October 2008, the Governor proposed a \$1.4 billion budget solution *without* requesting authority to reduce local aid. State programs were cut more deeply to preserve local budgets. Only when a second significant revenue reduction of almost one billion dollars was required in January 2009 did the Governor seek to be able to share the cuts between state and local spending, and the cut in local aid for fiscal year 2009 was limited to \$128 million or 2.3%. In formulating the fiscal year 2010 budget, minimizing cuts to local aid amidst unprecedented fiscal challenges demonstrates the Administration's continued commitment to cities and towns.

To offset these unavoidable reductions, and also to enhance local governments' short and long-term financial capacity, the Administration is filing with this budget two companion bills. The first, the Emergency Recovery Bill, contains proposals for local option taxes which the Administration has sought for two years; the Administration's second Municipal Partnership Act (MPA II), provides for a number of tools enhancing self-governance by communities. This list of legislative initiatives has been developed over two years of consultation and listening to the needs of many municipal officials across the state. The Patrick-Murray Administration's local aid proposal for fiscal year 2010 consists of all three documents: the budget itself, several revenue-raising proposals included in the Emergency Recovery Bill, and MPA II. The interrelation of these elements and their significance for communities is described below.

Budgeted Local Aid

The fiscal year 2010 budget supports a total of \$5,331,376,377 in local school and general aid, a decrease of \$234,758,255 or 4.22% below the original fiscal year 2009 budget. The changes in local aid accounts are as follows:

	PROGRAM	FY09 GAA	FY2009 9C Reductions	FY2010 H.1	FY2010 H.1 - FY2009 GAA	% Change
Section 3	Chapter 70	\$ 3,948,824,061	\$ -	3,948,824,061	\$ -	0.00%
	Lottery*	\$ 935,028,283	\$ (91,114,887)	\$ 944,836,706	\$ (368,709,565)	-28.07%
	Additional Assistance*	\$ 379,767,936	\$ (36,885,113)			
	Restaurant Excise			\$ 125,000,000	\$ 125,000,000	100.00%
	Room Occupancy (Hotel) Excise			\$ 24,247,706	\$ 24,247,706	100.00%
Operating Accounts	Veterans Benefits	\$ 20,904,223	\$ -	\$ 27,864,017	\$ 6,959,794	33.29%
	Vet, Surv, Blind Exempt**	\$ 17,241,130	\$ -	\$ 25,181,475	\$ (1,950,000)	-7.19%
	Elderly Exempt**	\$ 9,890,345	\$ -			
	State Owned Land	\$ 30,300,000	\$ -	\$ 30,300,000	\$ -	0.00%
	Charter School Reimbursements	\$ 79,751,579	\$ -	\$ 79,751,579	\$ -	0.00%
	School Lunch	\$ 5,426,986	\$ -	\$ 5,426,986	\$ -	0.00%
	Reg. School Transportation	\$ 61,300,000	\$ -	\$ 53,300,000	\$ (8,000,000)	-13.05%
	Reg. Public Library	\$ 17,166,071	\$ -	\$ 14,705,068	\$ (2,461,003)	-14.34%
	Public Libraries	\$ 9,989,844	\$ -	\$ 8,557,657	\$ (1,432,187)	-14.34%
	Police Career Incentive	\$ 50,202,122	\$ -	\$ 42,202,122	\$ (8,000,000)	-15.94%
	Local Share Racing Tax	\$ 1,592,000	\$ -	\$ 1,179,000	\$ (413,000)	-25.94%
	TOTAL	\$ 5,567,384,580	\$ (128,000,000)	\$ 5,331,376,377	\$ (234,758,255)	-4.22%

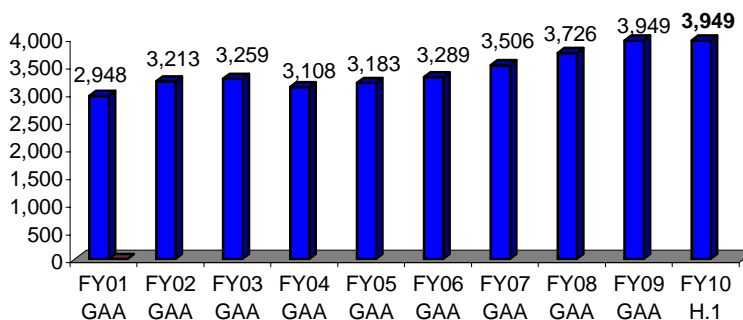
* Consolidated into new account FY2010: Unrestricted General Government Local Aid

** Consolidated into new account FY2010: Tax Abatements for Veterans, Widows, Blind Persons and the Elderly

Although this 4.22% decrease is necessary to achieve budgetary balance, between the major categories of local aid listed in Section 3 of this budget and the other local receipts on the cherry sheet, the Administration has worked hard to maintain investments at levels provided in fiscal year 2009 wherever possible.

Protecting Education Reform: One of the Governor's most important priorities is investing in education. In a budget characterized by many deep cuts in important programs, this commitment to education is demonstrated by the decision to hold harmless Chapter 70 funding for city, town and regional schools at the fiscal year 2009 General Appropriation Act level of \$3,948,824,061. The fiscal year 2009 level was an unprecedented high-water mark for Chapter 70, representing a 6% increase over the prior year and second only to the Medicaid program in both dollar and percentage growth in the entire state budget. That investment provided more aid to all 328 school districts and ensured that the growth in each district's foundation budget was supported by the state.

Chapter 70 State Aid (\$Billions)



The decision to hold Chapter 70 education aid harmless at fiscal year 2009 levels for every city, town and regional school district in a budget characterized by many deep cuts in other important programs, demonstrates the Governor's commitment to education and maintaining a level course in difficult times.

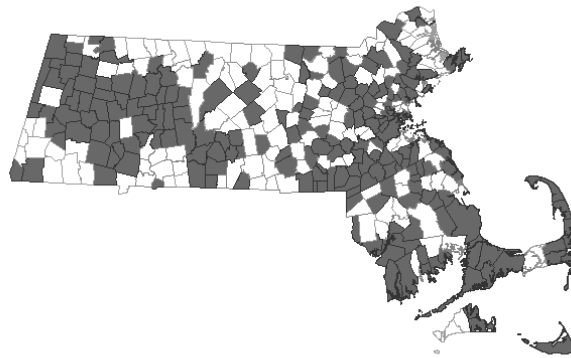
Other approaches to Chapter 70 funding were considered:

Running the formula consistent with the method used since 2007 (which is the basis for the fiscal year 2009 figures used for the "hold harmless" funding amount in this budget) would result in cost increases of between \$150 million and \$400 million in fiscal year 2010 (depending on the parameters used in the calculation). That level of spending is unaffordable in the current economic and fiscal climate and would have required unsustainably deep cuts in municipal aid or other important programs in the budget.

An alternative approach of running the formula to ensure that all communities received enough aid to maintain foundation budgets – but no more – with state aid was considered but dismissed because it would have resulted in funding losses for the majority of school districts. A similar approach was used during the fiscal year 2004 economic downturn, when Chapter 70 aid was reduced by \$150 million below fiscal year 2003 levels. If this Administration applied a similar budgetary reduction methodology to Chapter 70 in fiscal year 2010, the results would be as follows:

- **Over 200 Districts would lose an estimated \$200M compared to FY2009**
- **Nearly 100 Districts would gain an estimated \$100+M more aid than in FY2009**
- **The Commonwealth would realize estimated savings of \$100M (from FY09 spending)**

This approach, although consistent with the Chapter 70 formula and helpful to the Commonwealth's balance sheet, would create fiscal challenges for districts and communities that would be impossible to absorb at this difficult time. The Patrick-Murray Administration remains committed to the principles of Education Reform, particularly to the goal of ensuring an adequate level of school spending for all districts. Consistent with this commitment is the belief that the recommendation to freeze funding at fiscal year 2009 levels – which, it should be remembered, meet or exceed the foundation criteria for every district in the current fiscal year -- is vastly better than creating "winners and losers" during the current economic climate. In the map below, the shaded communities would have received less state Chapter 70 aid in fiscal year 2010 if reductions, similar to prior recessions, were implemented:



The Administration also supports enhancing flexibility for municipalities while current Chapter 70 aid is maintained. We propose to recalculate the required municipal contribution for cities and towns based on updated fiscal year 2010 municipal revenue growth factors. These growth factors calculate a municipality's ability to provide funds toward education. In this current fiscal downturn, it is not reasonable to have cities and towns with declining growth factors contribute funds at levels in previous years. The Administration recognizes that revenues have declined and budgets are tighter which is why it promotes the changes to municipal contribution as provided for by the Executive Office of Education and the Department of Elementary and Secondary Education.

As this budget document goes to print, Congress is preparing to assist states with a significant Federal stimulus package. While the details of the package are far from final, it seems clear that a portion of the Federal Aid will be allocated to education spending. At the levels of federal aid being considered, we believe that foundation spending levels will be reached by many districts in fiscal year 2010 with the help of new Title I funds. If the Commonwealth receives flexible education funds, the Administration will prioritize helping other districts likewise achieve foundation in fiscal year 2010 to the extent possible. The Patrick-Murray Administration will fully engage education stakeholders as we seek to maximize the impact of any Federal education assistance.

Minimizing Reductions in General Government Aid:

As described above, the Patrick-Murray Administration has prioritized education aid by holding Chapter 70 harmless at current levels for all districts. At the same time, we recognize that cities and towns rely heavily on other categories of local aid for critical public safety and other non-school spending as well as to manage the property tax burden locally. Therefore, while some state budget reductions in general government aid are unavoidable in this unprecedented fiscal climate, we have sought to significantly mitigate the impact of these reductions with both our methodological approach and the inclusion of proposed new revenues.

Our approach was as follows.

- Fiscal year 2009 levels of Chapter 70 were maintained and FY 2009 levels of Lottery and Additional Assistance Aid were combined into a new category, called Unrestricted General Government Aid.
- This category of aid was first cut by \$375 million, or 7.1% below fiscal year 2009 section 3 totals, with each city and town receiving a proportionate share of the cut.
- This impact was subsequently mitigated by allocation of two new revenues, which we propose to be enacted at the statewide level and exclusively dedicated to local aid: a 1% increase to the existing meals tax (estimated to yield \$125 million) and a 1% increase to the existing statewide hotel and motel room occupancy tax (estimated to yield \$24.25 million). These new revenues ("Local Aid Assistance") were allocated among communities in proportion to their Unrestricted General Government Aid.
- Finally, the net reduction proposed for each community was compared to 10% of the sum of its fiscal year 2009 Chapter 70, Lottery and Additional Assistance aid (if any). For any community whose cut exceeded 10% of the prior year aid, Mitigation Aid was applied to reduce the reduction to 10% and added to the Unrestricted General Government Aid total.

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Thus, through our methodology, no community will experience a reduction greater than 10% in its Section 3 aid. As a result of the use of the new tax revenues ("Local Aid Assistance") and Mitigation Aid, the net cut is reduced by 40 percent from \$375 million to \$220 million, or 4.2% (below fiscal year 2009).

FY09 GAA				FY10 - Without Local Aid Assistance	
Chapter 70	\$3,948,824,061	}	→	Chapter 70	\$3,948,824,061
Additional Assistance	\$378,517,988			General Government	\$938,546,271
Lottery	\$810,875,000			Total Pre-Local Aid Assistance	\$4,887,370,332
General Fund Lottery Supplement	\$124,153,283				
TOTAL FY09 Section 3 Aid	\$5,262,370,332				

In FY10, the Additional Assistance and Lottery accounts are combined. Without Local Aid Assistance, the Local Aid budget is reduced by \$375 million or 7.1% below FY09.

FY10 - H.1	
Chapter 70	\$3,948,824,061
General Government	\$938,546,271
Total Pre-Local Aid Assistance	\$4,887,370,332
1% Meals Tax	\$125,000,000
1% Hotel/Motel Tax	\$24,247,706
Mitigation Aid for >10%	\$6,290,435
Total Local Aid Assistance	\$155,538,141
Total with Local Aid Assistance	\$5,042,908,473

With Local Aid Assistance, \$156 million is mitigated bringing the Local Aid Budget to 4.2% below FY09 ensuring that all Communities Local Aid budget are reduced by < 10%.

Section 3 of the budget presents four columns: Chapter 70, Unrestricted General Government Aid, the share of the meals tax and the share of the room occupancy tax for each community. This presentation makes it clear how much each community will benefit from a statewide allocation of the meals tax and room occupancy tax increases we have proposed. With the inclusion of these revenues, the Local Aid cut is reduced to \$220 million. The reduction in local aid will rise to \$375 million if these revenues, which are being filed in the accompanying Emergency Recovery Bill, are not enacted and applied to cities and towns in this manner.

Additional Revenue for Individual Communities at Local Option

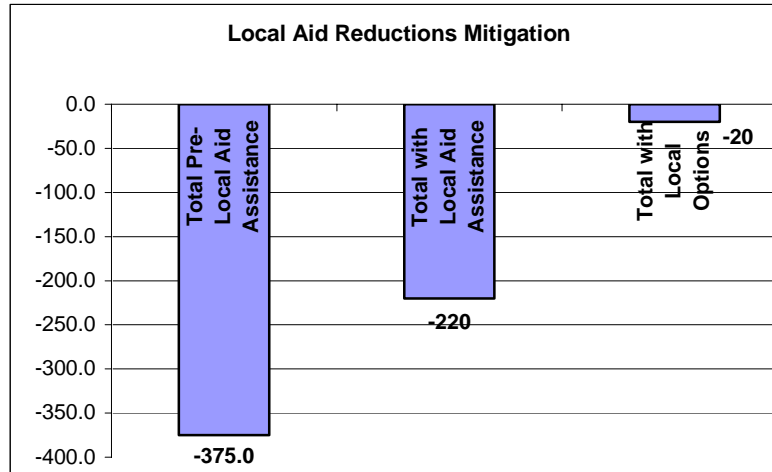
The Administration has consistently advocated for greater flexibility for cities and towns to identify additional revenue sources to fund essential services such as education and public safety and relieve pressure on property taxes. Upon taking office, Governor Patrick filed the Municipal Partnership Act allowing municipalities to establish a two percent local option meals tax and increase the existing local option hotel tax by one percent. The Act also eliminated outdated property tax exemptions for telecommunications companies that increase pressure on residential property taxpayers and lack any meaningful policy justification. Though the Governor proposed these changes over two years ago, they have yet to be enacted by the Legislature.

The Patrick-Murray Administration believes that the current fiscal crisis makes it imperative to reconsider making these revenue sources available to communities. Our budget blueprints refine these proposals to shield cities and towns from even larger Local Aid cuts in the budget and limit harmful impacts on core services for our citizens.

As indicated above, raising the existing statewide meals and room occupancy taxes by one penny on the dollar and dedicating the proceeds (approximately \$149 million) to municipal aid will reduce Local Aid cuts for all communities in fiscal year 2010. Furthermore, this proposal creates a recurring revenue source to help provide predictable and adequate Local Aid in the future.

Additionally, to give municipalities greater tools to cushion immediate Local Aid cuts that could not be spared and manage their finances moving forward, we are proposing to allow cities and towns to establish a one percent local option meals tax and increase the existing local option hotel tax by one percent - and are again pressing to close property tax loopholes for telecommunications companies. These local option revenues are proposed in the accompanying Emergency Recovery Bill and would provide up approximately \$200 million in recurring new funds for eligible communities.

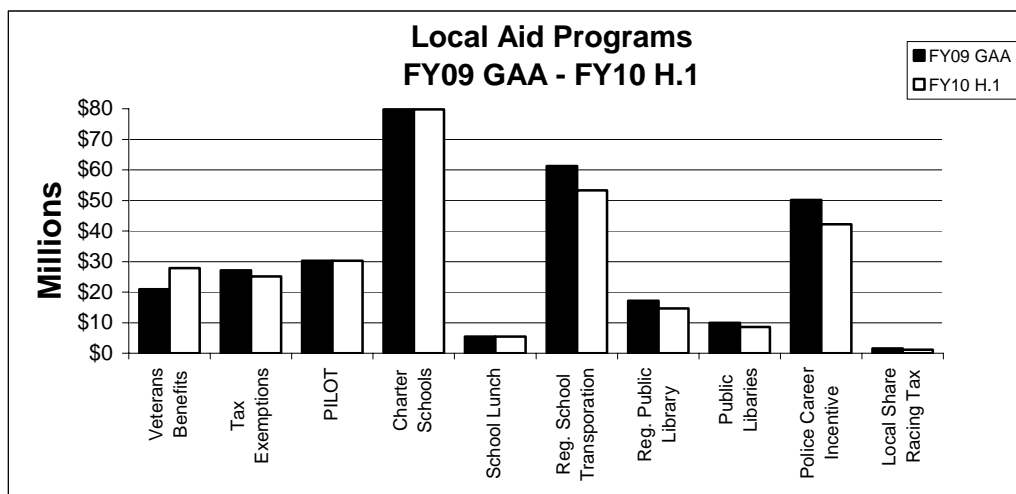
The graph below illustrates how the local aid reduction of \$375 million is reduced significantly by the new statewide revenues, and could be mitigated still further if communities adopt the local option portion proposed in the accompanying Emergency Recovery Bill.



Other Cherry Sheet Programs

In addition to protecting \$3.948 billion in Chapter 70 aid, this budget also protects Payment in Lieu of Taxes on state owned land (PILOT), the School Lunch Program (which generates substantial federal dollars), and Charter School Reimbursements. The fiscal year 2010 budget recommendations also change the budgeting structure for charter school reimbursements to remove the challenge districts face with budgeting based on enrollment projections. Also, due to caseload growth, the Administration is providing an additional \$7 million for Veterans' Benefits.

Some local aid programs will receive a decrease in funds as compared to the fiscal year 2009 budget; however, not all of the decreases are a result of efforts to balance the state budget. Tax exemptions for veterans, survivors, the elderly and blind persons are expected to decrease based on Department of Revenue data on *utilization* of these programs, and the local share of racing taxes is being impacted by lower anticipated revenues at horse and dog racing tracks within the Commonwealth. The library programs throughout the state and the Police Career Incentive programs will receive a decrease in fiscal year 2010 to help achieve budgetary balance. To reduce the impact of the reduction on libraries, the Administration proposes to remove the cap on the number of waivers that can be granted in fiscal year 2010 to libraries not meeting certain funding requirements.



Municipal Cost-Savings: Municipal Acts I and II

Apart from state and local revenue solutions, cost containment initiatives are likely essential to relieving current and future pressure on municipal budgets. From the Governor's original Municipal Partnership Act, the Legislature enacted proposals allowing communities to join the Commonwealth's lower cost, high-quality Group Insurance Commission (GIC) for their municipal employees and the requiring that low-performing local pension systems invest their assets in the state's PRIT fund. The Governor's fiscal year 2010 budget plans for fifteen additional communities to join the GIC during the fiscal year.

As a component of the Administration's fiscal year 2010 local aid package, we are now filing a Municipal Partnership Act II bill (MPA II). This bill consists of additional tools to help municipalities manage their bottom lines. MPA II responds to key management needs identified by local government officials. It includes provisions promoting more cost-efficient and effective service delivery through collaboration among communities and modernizes outdated and overly restrictive regulations that unnecessarily add to the cost and administrative burden of doing business. The elements of this bill have been developed over a year of discussions with city, town and regional government officials in meetings and listening sessions throughout the state.

Local Aid - Section 3

Additional local aid information based on the Governor's FY2010 Budget for individual cities and towns is available at www.mass.gov/dls/CHERRY/

SECTION 3.

Notwithstanding any general or special law to the contrary, for the fiscal year ending June 30, 2010, the distribution to cities and towns of the balance of the State Lottery Fund, as paid from the General Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws, and additional funds from the General Fund shall be \$944,836,706 and shall be apportioned to the cities and towns in accordance with this section. Notwithstanding section 2 of chapter 70 of the General Laws or any other general or special law to the contrary, except for section 12B of chapter 76 and section 89 of chapter 71 of the General Laws, for fiscal year 2010 the total amounts to be distributed and paid to each city and town from item 7061-0008 of section 2 shall be as set forth in the following lists. The specified amounts to be distributed from said item 7061-0008 of said section 2 shall be in full satisfaction of the amounts due under chapter 70 of the General Laws.

For fiscal year 2010, the foundation budget categories for each district shall be calculated in the same manner as in fiscal year 2009. For fiscal year 2010, the foundation inflation index shall equal the prior year's foundation inflation index multiplied by the minimum of: (a) the ratio of the value of the implicit price deflator for state and local government purchases in the first quarter of the prior fiscal year to its value in the first quarter of the year 2 years before, and (b) 1.045. The target local share shall be calculated using the same methodology used in fiscal year 2009. The preliminary contribution shall be the municipality's fiscal year 2009 minimum required local contribution, increased or decreased by the municipal revenue growth factor. The minimum required local contribution for fiscal year 2010 shall be, for any municipality with a fiscal year 2010 preliminary contribution less than its fiscal year 2010 target contribution, the greater of: (a) the fiscal year 2009 minimum required contribution increased by municipal revenue growth factors adjusted as follows; but if a municipality's preliminary contribution as a percentage of its foundation budget is more than 5 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 1 percentage point; and if a municipality's preliminary contribution as a percentage of its foundation budget is more than 10 percentage points lower than the target local share, the preliminary contribution shall be recalculated using the municipality's revenue growth factor plus 2 percentage points, or (b) the lesser of 95 per cent of the municipality's fiscal year 2008 actual contribution or the municipality's fiscal year 2010 target contribution. Minimum required local contribution for fiscal year 2010 shall be, for any municipality with a fiscal year 2010 preliminary contribution greater than its fiscal year 2010 target contribution the preliminary local contribution reduced by 25 per cent of the gap between the preliminary local contribution and the target local contribution. The required local contribution shall be allocated among the districts to which a municipality belongs in direct proportion to the foundation budgets for the municipality's pupils at each of those districts. Chapter 70 aid for fiscal year 2010 shall be as distributed in fiscal year 2009. No non-operating district shall receive chapter 70 aid in an amount greater than the district's foundation budget. If there is a conflict between the language of this section and the distribution listed below, the distribution below shall control.

The department of secondary and elementary education shall not consider health care costs for retired teachers to be part of net school spending for any district in which such costs were not considered part of net school spending in fiscal year 1994. No payments to cities, towns or counties maintaining an agricultural school under this section shall be made after November 30 of the fiscal year until the commissioner of revenue certifies acceptance of the prior fiscal year's annual financial reports submitted under section 43 of chapter 44 of the General Laws.

Advance payments shall be made for some or all of periodic local reimbursement or assistance programs to any city, town, regional school district or independent agricultural and technical school that demonstrates an emergency cash shortfall, as certified by the commissioner of revenue and approved by the secretary of administration and finance, under guidelines established by the secretary.

Notwithstanding any general law or special law to the contrary, the total amounts to be distributed and paid to each city and town from the 1 per cent increase in the room occupancy excise under section 3 of chapter 64G of the General Laws and the 1 per cent restaurant meals excise under section 2B of chapter 64H of the General Laws shall be \$149,247,706 and shall be apportioned to the cities and towns in accordance with this section, but only if the statutes providing these excise revenues are enacted. If those statutes are enacted but these excise revenues are not generated to the level of distribution apportioned in this section, funds shall be

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provided from the General Fund. If these excise revenues exceed the distribution below, they shall be distributed to cities and towns in the same manner as the balance of the State Lottery Fund.

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
ABINGTON	7,808,577	232,986	1,749,349	45,195
ACTON	5,228,141	165,673	1,243,937	32,138
ACUSHNET	6,510,503	179,576	1,348,327	34,835
ADAMS	9,141	239,088	1,974,801	46,379
AGAWAM	16,486,547	436,324	3,276,078	84,639
ALFORD	0	1,598	13,207	310
AMESBURY	9,079,191	230,411	1,730,007	44,695
AMHERST	6,266,707	955,369	7,268,066	185,324
ANDOVER	7,467,975	211,630	1,588,999	41,052
AQUINNAH	0	277	2,286	54
ARLINGTON	6,229,294	898,538	6,802,188	174,300
ASHBURNHAM	0	82,858	684,704	16,073
ASHBY	0	45,178	373,326	8,764
ASHFIELD	99,291	21,988	171,769	4,265
ASHLAND	4,593,982	160,164	1,202,567	31,069
ATHOL	0	270,865	2,238,305	52,543
ATTLEBORO	30,251,302	675,671	5,073,188	131,068
AUBURN	5,807,803	202,834	1,522,954	39,346
AVON	880,355	82,088	616,349	15,924
AYER	4,253,186	89,660	673,200	17,392
BARNSTABLE	7,744,649	249,126	1,870,529	48,326
BARRE	17,858	96,311	794,089	18,683
BECKET	81,381	10,756	80,758	2,086
BEDFORD	3,025,145	135,957	1,020,814	26,373
BELCHERTOWN	13,164,100	201,519	1,513,083	39,091
BELLINGHAM	8,560,993	200,967	1,508,938	38,984
BELMONT	4,603,815	267,422	2,007,901	51,875
BERKLEY	5,537,165	72,063	541,073	13,979
BERLIN	539,078	23,878	179,288	4,632
BERNARDSTON	0	33,592	277,588	6,516
BEVERLY	7,254,770	691,645	5,193,128	134,166
BILLERICA	17,465,958	689,668	5,178,286	133,783
BLACKSTONE	127,344	141,727	1,158,439	27,493
BLANDFORD	45,414	14,942	118,931	2,898
BOLTON	5,769	23,384	192,656	4,536
BOSTON	221,422,839	22,438,896	168,479,535	4,352,734
BOURNE	5,049,097	173,619	1,303,596	33,679
BOXBOROUGH	1,394,863	29,876	224,319	5,795
BOXFORD	1,653,884	57,575	432,294	11,168
BOYLSTON	460,908	40,569	304,603	7,870
BRAINTREE	9,517,288	677,733	5,088,669	131,468

Local Aid Budget

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
BREWSTER	957,078	46,764	351,122	9,071
BRIDGEWATER	85,768	379,258	3,125,440	73,569
BRIMFIELD	1,190,971	46,176	346,709	8,957
BROCKTON	128,909,020	2,479,859	18,619,701	481,047
BROOKFIELD	1,369,987	58,478	439,073	11,344
BROOKLINE	7,473,142	751,947	5,645,898	145,864
BUCKLAND	0	32,767	270,773	6,356
BURLINGTON	5,524,388	310,168	2,328,857	60,167
CAMBRIDGE	9,316,701	2,544,381	20,093,955	493,563
CANTON	3,760,236	253,982	1,906,992	49,268
CARLISLE	851,812	25,981	195,079	5,040
CARVER	10,319,108	173,019	1,299,089	33,562
CHARLEMONT	143,418	20,703	156,735	4,016
CHARLTON	0	153,711	1,270,202	29,817
CHATHAM	699,107	17,824	133,833	3,458
CHELMSFORD	9,432,005	601,134	4,513,538	116,609
CHELSEA	50,797,335	972,720	7,303,542	188,690
CHESHIRE	316,850	66,657	519,143	12,930
CHESTER	133,451	21,323	162,859	4,136
CHESTERFIELD	129,211	16,352	122,778	3,172
CHICOPEE	48,081,058	1,363,835	10,240,177	264,559
CHILMARK	0	444	3,670	86
CLARKSBURG	1,723,370	43,085	323,498	8,358
CLINTON	11,212,718	278,804	2,093,365	54,083
COHASSET	1,788,815	60,934	457,517	11,820
COLRAIN	0	30,215	249,685	5,861
CONCORD	2,154,784	137,400	1,031,647	26,653
CONWAY	638,732	21,167	158,928	4,106
CUMMINGTON	70,568	9,880	74,589	1,917
DALTON	218,598	119,397	964,787	23,161
DANVERS	4,601,706	337,327	2,532,775	65,435
DARTMOUTH	9,683,685	298,562	2,241,713	57,916
DEDHAM	3,935,816	387,305	2,908,033	75,130
DEERFIELD	1,106,598	56,886	427,117	11,035
DENNIS	0	64,502	533,011	12,512
DEVENS	328,000	0	0	0
DIGHTON	0	82,317	680,231	15,968
DOUGLAS	8,066,226	86,432	648,960	16,766
DOVER	648,415	22,783	171,063	4,419
DRACUT	17,410,464	414,969	3,115,742	80,496
DUDLEY	0	182,815	1,510,705	35,463
DUNSTABLE	0	27,522	227,430	5,339
DUXBURY	4,341,487	104,983	788,255	20,365

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
EAST BRIDGEWATER	10,896,226	177,282	1,331,098	34,389
EAST BROOKFIELD	95,548	31,964	254,583	6,200
EAST LONGMEADOW	8,324,121	171,435	1,287,200	33,255
EASTHAM	340,536	17,645	132,486	3,423
EASTHAMPTON	8,158,515	332,901	2,499,543	64,577
EASTON	9,794,246	259,362	1,947,386	50,311
EDGARTOWN	455,629	7,889	59,236	1,530
EGREMONT	0	7,473	61,752	1,450
ERVING	413,092	7,960	59,770	1,544
ESSEX	0	28,998	239,624	5,625
EVERETT	33,919,780	818,240	6,143,650	158,724
FAIRHAVEN	7,657,403	267,073	2,005,284	51,807
FALL RIVER	93,641,102	2,822,408	21,191,688	547,495
FALMOUTH	5,224,411	164,199	1,232,864	31,852
FITCHBURG	41,150,295	1,010,729	7,588,926	196,063
FLORIDA	516,835	5,895	44,263	1,144
FOXBOROUGH	8,462,796	176,413	1,324,573	34,221
FRAMINGHAM	17,135,878	1,178,330	8,847,336	228,574
FRANKLIN	28,726,706	292,652	2,197,339	56,769
FREETOWN	1,546,895	112,464	844,420	21,816
GARDNER	19,135,945	501,882	3,768,317	97,356
GEORGETOWN	4,444,922	84,844	637,041	16,458
GILL	0	25,188	208,145	4,886
GLOUCESTER	6,204,130	473,024	3,551,636	91,758
GOSHEN	102,159	9,475	71,141	1,838
GOSNOLD	17,447	248	1,866	48
GRAFTON	8,180,814	185,185	1,390,437	35,922
GRANBY	4,732,473	104,575	785,185	20,286
GRANVILLE	1,344,685	18,989	142,575	3,683
GREAT BARRINGTON	0	89,884	742,763	17,436
GREENFIELD	9,734,728	376,014	2,823,254	72,940
GROTON	0	91,156	753,268	17,683
GROVELAND	0	75,415	623,194	14,629
HADLEY	790,348	53,753	403,597	10,427
HALIFAX	2,643,129	107,512	807,241	20,855
HAMILTON	0	76,155	629,310	14,773
HAMPDEN	0	74,192	613,087	14,392
HANCOCK	205,303	6,687	50,208	1,297
HANOVER	6,004,648	250,892	1,883,793	48,669
HANSON	11,943	138,782	1,145,639	26,921
HARDWICK	0	48,005	396,692	9,312
HARVARD	1,787,958	175,397	1,316,947	34,024
HARWICH	1,871,266	51,016	383,050	9,896

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
HATFIELD	812,018	36,955	277,475	7,169
HAVERHILL	36,078,018	1,164,041	8,740,050	225,803
HAWLEY	11,668	5,126	41,189	994
HEATH	0	9,281	76,698	1,800
HINGHAM	4,850,597	186,918	1,403,450	36,259
HINSDALE	111,270	25,087	196,179	4,866
HOLBROOK	4,956,102	174,754	1,312,121	33,899
HOLDEN	0	202,927	1,676,900	39,364
HOLLAND	889,479	23,905	179,489	4,637
HOLLISTON	6,879,932	183,410	1,377,113	35,578
HOLYOKE	67,779,308	1,202,852	9,031,454	233,331
HOPEDALE	6,268,494	77,230	579,871	14,981
HOPKINTON	5,788,652	93,039	698,568	18,048
HUBBARDSTON	8,587	47,486	391,547	9,211
HUDSON	8,415,317	236,176	1,773,296	45,814
HULL	3,891,843	250,998	1,884,589	48,689
HUNTINGTON	218,880	39,101	301,227	7,585
IPSWICH	2,550,997	190,118	1,427,476	36,879
KINGSTON	3,890,145	113,681	853,557	22,052
LAKEVILLE	2,437,801	96,908	727,617	18,798
LANCASTER	0	98,046	810,205	19,019
LANESBOROUGH	861,902	40,855	306,754	7,925
LAWRENCE	136,055,235	2,325,477	17,460,540	451,100
LEE	2,067,656	73,760	553,818	14,308
LEICESTER	9,911,439	205,642	1,544,040	39,891
LENOX	1,219,373	63,129	473,998	12,246
LEOMINSTER	40,477,387	677,845	5,089,512	131,490
LEVERETT	287,813	21,141	158,731	4,101
LEXINGTON	7,601,057	181,513	1,362,869	35,210
LEYDEN	0	9,662	79,841	1,874
LINCOLN	774,506	80,630	605,399	15,641
LITTLETON	3,017,400	84,189	632,123	16,331
LONGMEADOW	4,429,510	165,471	1,242,418	32,098
LOWELL	119,881,735	2,983,194	22,398,925	578,685
LUDLOW	12,688,709	361,810	2,716,604	70,185
LUNENBURG	4,620,790	125,247	940,400	24,296
LYNN	117,607,718	2,651,747	19,910,302	514,390
LYNNFIELD	4,095,804	123,178	924,863	23,894
MALDEN	41,237,571	1,485,913	11,156,783	288,240
MANCHESTER	0	26,339	217,653	5,109
MANSFIELD	17,263,411	264,186	1,983,605	51,247
MARBLEHEAD	4,903,471	134,870	1,012,652	26,162
MARION	465,310	26,724	200,655	5,184

FY2010 Governor's Budget Recommendation

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
MARLBOROUGH	11,626,039	644,726	4,840,845	125,065
MARSHFIELD	14,624,362	256,574	1,926,452	49,771
MASHPEE	4,527,865	43,575	327,178	8,453
MATTAPOISETT	568,024	48,003	360,422	9,312
MAYNARD	3,263,163	186,070	1,397,080	36,094
MEDFIELD	6,058,209	171,685	1,289,076	33,304
MEDFORD	11,681,327	1,403,292	10,536,434	272,213
MEDWAY	9,230,437	144,495	1,084,925	28,029
MELROSE	7,541,739	607,402	4,560,599	117,825
MENDON	27,663	48,400	397,193	9,389
MERRIMAC	0	86,238	712,636	16,729
METHUEN	37,369,988	643,963	4,835,116	124,917
MIDDLEBOROUGH	17,185,388	292,006	2,192,488	56,644
MIDDLEFIELD	17,650	6,296	50,265	1,221
MIDDLETON	1,598,957	64,803	486,569	12,571
MILFORD	14,245,479	361,755	2,716,189	70,174
MILLBURY	6,956,660	209,728	1,574,715	40,683
MILLIS	3,565,161	124,001	931,044	24,054
MILLVILLE	43,194	42,276	345,028	8,201
MILTON	4,786,872	380,559	2,857,379	73,821
MONROE	89,564	2,178	16,352	422
MONSON	7,708,640	154,606	1,160,836	29,991
MONTAGUE	6,507	149,736	1,236,703	29,046
MONTEREY	0	5,261	43,471	1,020
MONTGOMERY	19,446	9,718	78,359	1,885
MOUNT WASHINGTON	34,839	3,550	26,658	689
NAHANT	475,089	44,751	336,004	8,681
NANTUCKET	1,438,148	9,384	70,459	1,820
NATICK	5,843,990	451,321	3,388,687	87,548
NEEDHAM	6,118,846	206,756	1,552,404	40,107
NEW ASHFORD	166,015	2,406	18,063	467
NEW BEDFORD	110,955,531	2,724,534	20,456,810	528,510
NEW BRAINTREE	0	14,119	116,673	2,739
NEW MARLBOROUGH	0	6,936	57,318	1,346
NEW SALEM	0	12,146	100,365	2,356
NEWBURY	0	53,803	444,607	10,437
NEWBURYPORT	3,388,114	302,066	2,268,024	58,595
NEWTON	14,460,608	696,021	5,225,980	135,015
NORFOLK	3,486,975	113,580	852,801	22,032
NORTH ADAMS	14,464,725	525,449	3,945,268	101,928
NORTH ANDOVER	5,551,977	242,723	1,822,451	47,084
NORTH ATTLEBOROUGH	21,050,700	340,745	2,558,441	66,098
NORTH BROOKFIELD	4,451,604	94,374	708,597	18,307

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
NORTH READING	6,170,866	210,295	1,578,971	40,793
NORTHAMPTON	7,376,359	520,566	3,908,606	100,980
NORTHBOROUGH	3,347,474	132,111	991,938	25,627
NORTHBRIDGE	14,256,878	250,004	1,877,126	48,496
NORTHFIELD	0	37,492	309,818	7,273
NORTON	13,094,617	246,161	1,848,270	47,751
NORWELL	2,778,831	126,964	953,296	24,629
NORWOOD	5,183,560	550,903	4,136,385	106,865
OAK BLUFFS	661,462	8,614	64,673	1,671
OAKHAM	80,415	22,723	179,733	4,408
ORANGE	5,516,748	191,407	1,437,153	37,129
ORLEANS	256,162	20,344	152,752	3,946
OTIS	0	4,308	35,598	836
OXFORD	9,416,524	243,539	1,828,580	47,242
PALMER	11,225,832	237,525	1,783,424	46,075
PAXTON	0	55,337	457,278	10,734
PEABODY	20,118,092	854,949	6,419,272	165,844
PELHAM	233,169	18,853	141,554	3,657
PEMBROKE	12,449,176	199,092	1,494,856	38,620
PEPPERELL	8,877	151,458	1,250,689	29,380
PERU	91,528	13,189	99,835	2,558
PETERSHAM	451,377	13,578	101,949	2,634
PHILLIPSTON	0	21,113	174,466	4,095
PITTSFIELD	35,756,340	1,022,588	7,677,968	198,363
PLAINFIELD	54,235	5,942	44,614	1,153
PLAINVILLE	2,687,691	89,853	674,652	17,430
PLYMOUTH	21,376,068	464,090	3,484,557	90,025
PLYMPTON	594,336	28,098	210,973	5,451
PRINCETON	0	35,067	289,779	6,802
PROVINCETOWN	278,151	16,382	123,005	3,178
QUINCY	16,126,667	2,261,542	17,075,706	438,698
RANDOLPH	12,185,588	615,623	4,622,327	119,420
RAYNHAM	0	134,679	1,112,923	26,125
READING	9,264,215	383,964	2,882,948	74,482
REHOBOTH	0	111,162	918,590	21,563
REVERE	33,590,732	1,218,344	9,147,778	236,336
RICHMOND	356,276	12,814	96,210	2,486
ROCHESTER	1,634,188	50,303	377,695	9,758
ROCKLAND	10,359,483	313,101	2,350,879	60,736
ROCKPORT	1,370,912	51,825	389,122	10,053
ROWE	72,924	467	3,503	91
ROWLEY	0	63,960	528,541	12,407
ROYALSTON	0	19,070	157,584	3,699

FY2010 Governor's Budget Recommendation

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
RUSSELL	179,065	28,872	220,678	5,601
RUTLAND	10,197	96,935	800,010	18,804
SALEM	14,371,186	817,022	6,134,502	158,487
SALISBURY	0	74,835	618,401	14,517
SANDSFIELD	0	4,104	33,916	796
SANDWICH	6,873,318	133,493	1,002,316	25,895
SAUGUS	4,191,423	434,519	3,262,530	84,289
SAVOY	527,277	13,723	103,038	2,662
SCITUATE	5,208,715	238,261	1,788,951	46,218
SEEKONK	4,605,053	145,744	1,094,304	28,272
SHARON	6,964,282	165,797	1,244,866	32,162
SHEFFIELD	14,760	28,854	236,962	5,597
SHELBURNE	0	30,704	253,726	5,956
SHERBORN	538,802	25,655	192,625	4,977
SHIRLEY	4,484,574	155,392	1,166,744	30,143
SHREWSBURY	18,866,811	329,928	2,477,218	64,000
SHUTESBURY	616,453	20,085	150,805	3,896
SOMERSET	5,372,323	181,657	1,363,946	35,238
SOMERVILLE	20,597,265	2,866,423	21,627,103	556,033
SOUTH HADLEY	7,665,297	309,328	2,322,546	60,004
SOUTHAMPTON	2,614,089	75,467	566,636	14,639
SOUTHBOROUGH	2,861,518	51,803	388,953	10,049
SOUTHBRIDGE	16,282,624	416,673	3,128,537	80,827
SOUTHWICK	0	134,925	1,114,956	26,173
SPENCER	0	231,492	1,912,943	44,905
SPRINGFIELD	262,734,913	4,483,710	33,665,351	869,757
STERLING	0	81,464	673,178	15,802
STOCKBRIDGE	0	11,806	97,560	2,290
STONEHAM	3,532,166	440,177	3,305,014	85,386
STOUGHTON	12,759,783	379,273	2,847,718	73,572
STOW	0	49,859	412,014	9,672
STURBRIDGE	2,061,613	91,760	688,970	17,800
SUDBURY	4,367,981	165,794	1,244,840	32,161
SUNDERLAND	891,346	59,864	449,478	11,612
SUTTON	5,496,292	92,455	694,188	17,935
SWAMPSCOTT	2,701,925	153,307	1,151,085	29,739
SWANSEA	4,735,383	222,451	1,670,244	43,151
TAUNTON	45,146,596	996,167	7,479,588	193,238
TEMPLETON	0	143,490	1,185,741	27,835
TEWKSBURY	13,139,908	329,644	2,475,088	63,945
TISBURY	410,255	11,614	87,201	2,253
TOLLAND	0	1,998	16,507	388
TOPSFIELD	1,105,893	72,646	545,455	14,092

MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
TOWNSEND	8,704	138,411	1,142,897	26,849
TRURO	264,595	3,563	26,754	691
TYNGSBOROUGH	7,502,677	114,460	859,409	22,203
TYRINGHAM	37,969	1,504	11,290	292
UPTON	24,535	58,004	476,865	11,252
UXBRIDGE	9,646,402	162,968	1,223,622	31,613
WAKEFIELD	4,868,148	399,006	2,995,886	77,400
WALES	698,579	27,975	210,046	5,427
WALPOLE	7,504,424	301,854	2,266,431	58,554
WALTHAM	7,619,002	1,137,347	8,636,627	220,625
WARE	8,166,339	204,478	1,535,298	39,665
WAREHAM	12,491,866	234,334	1,759,466	45,457
WARREN	71,661	93,043	761,697	18,049
WARWICK	0	13,467	111,284	2,612
WASHINGTON	11,943	10,161	82,770	1,971
WATERTOWN	3,486,296	756,408	5,901,984	146,729
WAYLAND	3,389,954	107,061	803,850	20,768
WEBSTER	9,199,351	293,249	2,201,819	56,885
WELLESLEY	6,518,222	153,430	1,152,007	29,763
WELLFLEET	157,726	6,923	51,979	1,343
WENDELL	0	19,819	163,774	3,845
WENHAM	0	50,733	419,232	9,841
WEST BOYLSTON	3,023,114	94,367	708,541	18,305
WEST BRIDGEWATER	2,226,304	77,450	581,524	15,024
WEST BROOKFIELD	214,017	56,246	443,391	10,911
WEST NEWBURY	0	33,320	275,341	6,463
WEST SPRINGFIELD	17,723,986	424,480	3,187,154	82,341
WEST STOCKBRIDGE	0	11,516	95,162	2,234
WEST TISBURY	0	21,651	178,912	4,200
WESTBOROUGH	4,432,684	137,249	1,030,518	26,624
WESTFIELD	34,043,025	745,605	5,598,279	144,634
WESTFORD	15,630,525	251,704	1,889,886	48,826
WESTHAMPTON	420,422	17,162	128,862	3,329
WESTMINSTER	0	76,333	630,783	14,807
WESTON	2,608,444	44,303	332,644	8,594
WESTPORT	4,478,373	144,095	1,081,920	27,952
WESTWOOD	3,547,941	86,408	648,781	16,762
WEYMOUTH	24,326,465	1,032,739	7,754,189	200,332
WHATELY	246,385	15,895	119,344	3,083
WHITMAN	119,435	247,997	2,037,391	48,107
WILBRAHAM	0	158,986	1,313,788	30,840
WILLIAMSBURG	432,416	35,858	269,234	6,956
WILLIAMSTOWN	965,143	113,079	849,038	21,935

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MUNICIPALITY	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
WILMINGTON	9,957,492	294,509	2,211,284	57,129
WINCHENDON	10,861,118	199,256	1,496,086	38,652
WINCHESTER	5,209,589	175,239	1,315,761	33,993
WINDSOR	50,341	11,714	91,765	2,272
WINTHROP	5,184,551	499,305	3,748,965	96,856
WOBURN	6,708,151	709,065	5,323,921	137,546
WORCESTER	180,493,947	4,921,941	36,955,755	954,766
WORTHINGTON	72,731	14,877	115,665	2,886
WRENTHAM	3,814,719	110,423	829,098	21,420
YARMOUTH	2,607	149,539	1,235,462	29,008
Total Municipal Aid	3,308,490,410	125,000,000	944,836,706	24,247,706

	Chapter 70
Regional School District	
ACTON BOXBOROUGH	6,852,830
ADAMS CHESHIRE	10,464,212
AMHERST PELHAM	9,883,632
ASHBURNHAM WESTMINSTER	10,333,667
ASSABET VALLEY	2,994,328
ATHOL ROYALSTON	18,293,920
BERKSHIRE HILLS	2,864,582
BERLIN BOYLSTON	939,819
BLACKSTONE MILLVILLE	11,330,629
BLACKSTONE VALLEY	7,222,279
BLUE HILLS	4,117,441
BRIDGEWATER RAYNHAM	21,612,939
BRISTOL COUNTY	3,078,101
BRISTOL PLYMOUTH	9,326,406
CAPE COD	2,178,249
CENTRAL BERKSHIRE	8,930,319
CHESTERFIELD GOSHEN	772,802
CONCORD CARLISLE	1,925,396
DENNIS YARMOUTH	6,902,694
DIGHTON REHOBOTH	13,142,953
DOVER SHERBORN	1,465,508
DUDLEY CHARLTON	24,412,589
ESSEX COUNTY	4,314,850
FARMINGTON RIVER	414,256
FRANKLIN COUNTY	3,523,598
FREETOWN LAKEVILLE	7,565,074
FRONTIER	2,915,581

	Chapter 70
Regional School District	
GATEWAY	5,986,331
GILL MONTAGUE	6,433,023
GREATER FALL RIVER	14,555,488
GREATER LAWRENCE	21,416,909
GREATER LOWELL	21,032,322
GREATER NEW BEDFORD	22,190,981
GROTON DUNSTABLE	11,080,035
HAMILTON WENHAM	3,506,180
HAMPDEN WILBRAHAM	11,749,844
HAMPSHIRE	3,066,174
HAWLEMONT	650,788
KING PHILIP	7,572,964
LINCOLN SUDBURY	2,522,250
MANCHESTER ESSEX	1,718,411
MARTHAS VINEYARD	2,901,535
MASCONOMET	5,052,267
MENDON UPTON	12,546,934
MINUTEMAN	2,295,103
MOHAWK TRAIL	6,262,133
MONTACHUSETT	12,300,386
MOUNT GREYLOCK	1,776,889
NARRAGANSETT	10,356,119
NASHOBA	6,605,746
NASHOBA VALLEY	2,903,060
NAUSET	3,453,823
NEW SALEM WENDELL	669,769
NORFOLK COUNTY	1,024,400
NORTH MIDDLESEX	21,025,248
NORTH SHORE	1,649,764
NORTHAMPTON SMITH	954,661
NORTHBORO SOUTHBORO	2,920,581
NORTHEAST METROPOLITAN	7,766,451
NORTHERN BERKSHIRE	4,393,857
OLD COLONY	3,383,947
OLD ROCHESTER	2,112,657
PATHFINDER	5,113,578
PENTUCKET	13,496,924
PIONEER	4,281,429
QUABBIN	17,325,703
QUABOAG	8,505,385
RALPH C MAHAR	5,664,360
SHAWSHEEN VALLEY	5,485,056
SILVER LAKE	6,954,999
SOUTH MIDDLESEX	2,600,949

FY2010 Governor's Budget Recommendation

	Chapter 70
Regional School District	
SOUTH SHORE	3,734,822
SOUTHEASTERN	12,045,030
SOUTHERN BERKSHIRE	1,939,087
SOUTHERN WORCESTER	9,238,460
SOUTHWICK TOLLAND	8,380,674
SPENCER EAST BROOKFIELD	14,268,534
TANTASQUA	8,066,079
TRI COUNTY	5,427,668
TRITON	8,743,809
UPISLAND	842,524
UPPER CAPE COD	3,070,139
WACHUSETT	21,928,787
WHITMAN HANSON	23,979,759
WHITTIER	5,624,212

TOTALS	Chapter 70	Unrestricted General Government Aid	Revenues from Meals Tax Increase	Revenues from Rooms Tax Increase
Total Regional Aid	640,333,651			
Total Municipal and Regional Aid	3,948,824,061	125,000,000	944,836,706	24,247,706

